

SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: Frusetta Analyst: Kimberly Pantoja Bill Number: AB 1174

Related Bills: See Prior Analysis Telephone: 845-4786 Amended Date: 01/03/2000

Attorney: Patrick Kusiak Sponsor:

SUBJECT: Corporate Good Citizens Program/Democracy Volunteer Credit

DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced/amended _____.

AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.

AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as introduced/amended _____.

FURTHER AMENDMENTS NECESSARY.

DEPARTMENT POSITION CHANGED TO _____.

REMAINDER OF PREVIOUS ANALYSIS OF BILL AS INTRODUCED/AMENDED _____ STILL APPLIES.

☒ OTHER - See comments below.

SUMMARY OF BILL

Under the Personal Income Tax Law (PITL) and the Bank and Corporation Tax Law (B&CTL), this bill would allow an employer a credit for the total amount of eligible salary or wages paid to employees for a period, not to exceed two working days per employee, during which those employees served as pollworkers at a national or statewide election during the taxable or income year.

This bill also would create the Corporate Good Citizens Program to encourage employers to allow employees to serve as pollworkers during any national or statewide election.

SUMMARY OF AMENDMENT

The January 3, 2000, amendments adopted the provisions discussed in the department's analysis of the bill as proposed to be amended.

The department's analysis of the bill as proposed to be amended still applies.

BOARD POSITION

Pending.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input checked="" type="checkbox"/> PENDING

Franchise Tax Board Staff

Date

Kimberly Pantoja

01/18/00